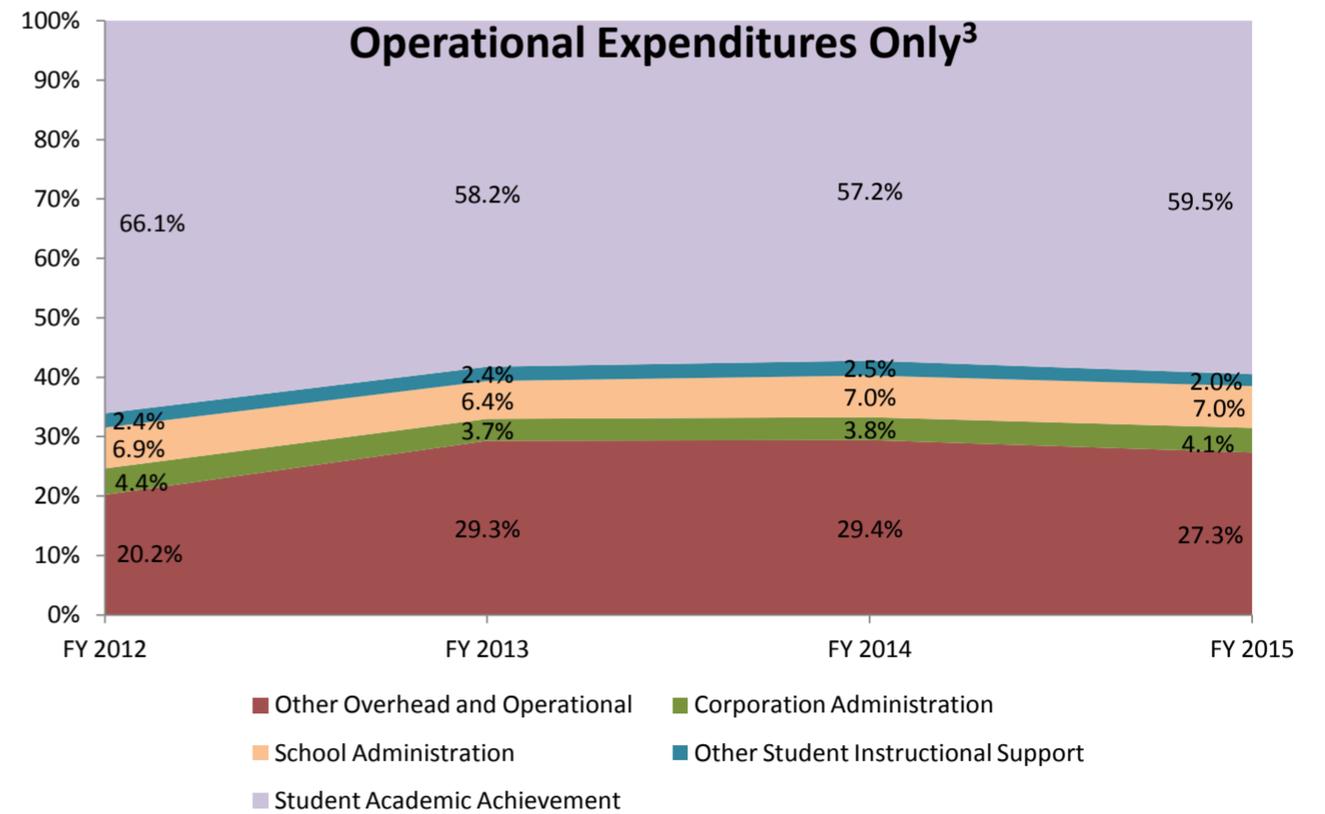
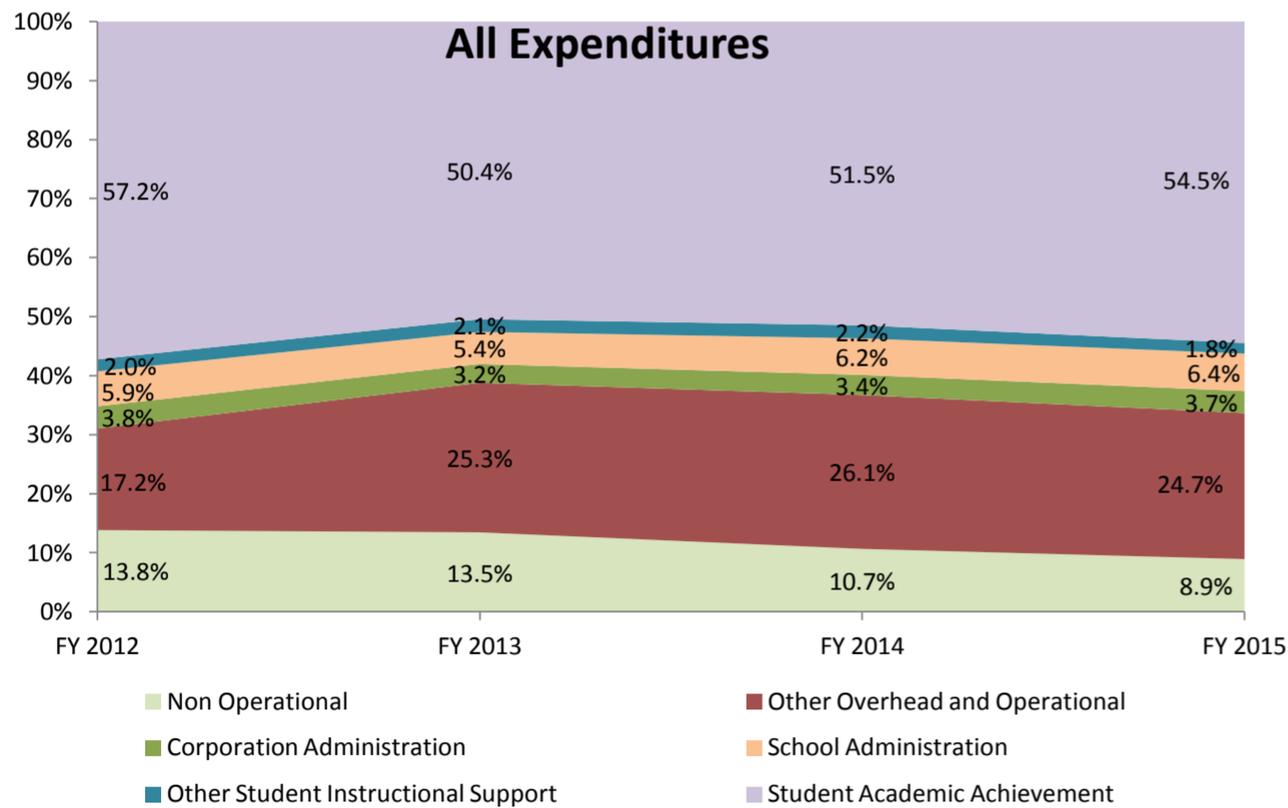


School Corporation Expenditures by Account
Biannual Financial Report Data
Barr-Reeve Com Schools Inc (1315)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$4,362,631	60.4%	\$4,584,252	59.3%	\$4,546,165	57.2%	\$4,383,142	50.4%	\$4,448,037	51.5%	\$4,507,066	54.5%
Student Instructional Support	\$427,331	5.9%	\$556,935	7.2%	\$632,306	8.0%	\$659,634	7.6%	\$726,467	8.4%	\$674,972	8.2%
Total	\$4,789,962	66.3%	\$5,141,187	66.6%	\$5,178,472	65.2%	\$5,042,776	58.0%	\$5,174,504	59.9%	\$5,182,037	62.6%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,347,509	18.7%	\$1,579,872	20.5%	\$1,665,478	21.0%	\$2,478,235	28.5%	\$2,547,343	29.5%	\$2,355,409	28.5%
Non Operational	\$1,084,420	15.0%	\$1,003,773	13.0%	\$1,098,813	13.8%	\$1,169,136	13.5%	\$920,758	10.7%	\$738,304	8.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$2,431,929	33.7%	\$2,583,645	33.4%	\$2,764,292	34.8%	\$3,647,371	42.0%	\$3,468,101	40.1%	\$3,093,713	37.4%

Grand Total	\$7,221,891	\$7,724,832	\$7,942,763	\$8,690,147	\$8,642,604	\$8,275,750
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Barr-Reeve Com Schools Inc (1315)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Student Academic Achievement											
11050 Regular Programs Full Day Kindergarten	\$0	\$264,816	\$221,251	\$223,365	NA	-15.7%	1.0%				
11100 Regular Programs Elementary	\$1,387,259	\$1,846,413	\$1,592,278	\$1,709,279	23.2%	-7.4%	7.3%				
11300 Regular Programs High School	\$1,034,286	\$1,421,518	\$1,595,599	\$1,686,211	63.0%	18.6%	5.7%				
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$59,099	\$79,263	\$21,573	\$0	NA	NA	NA				
11490 Regular Programs Vocational Education - Industrial Education B	\$0	\$0	\$3,990	\$0	NA	NA	NA				
11510 Regular Programs Vocational Education - Cooperative Education	\$28,723	\$0	\$0	\$0	NA	NA	NA				
11630 Regular Programs Alternative Education Programs - High School	\$19,311	\$20,130	\$0	\$0	NA	NA	NA				
12110 Special Programs Gifted and Talented - Gifted And Talented	\$13,582	\$0	\$0	\$0	NA	NA	NA				
12150 Special Programs Gifted and Talented - High Ability Student Programs	\$0	\$45,078	\$27,284	\$18,779	NA	-58.3%	-31.2%				
12520 Special Programs Culturally Different - Compensatory	\$6,690	\$2,654	\$0	\$0	NA	NA	NA				
12710 Special Programs Equal Opportunity At Risk	\$52,038	\$59,596	\$1,670	\$2,392	-95.4%	-96.0%	43.3%				
12900 Special Programs Other Special Programs	\$11,640	\$8,166	\$3,539	\$554	-95.2%	-93.2%	-84.3%				
13200 Adult/Cont. Ed. Programs Advanced Adult Education	\$10,914	\$0	\$0	\$0	NA	NA	NA				
14300 Summer School Programs High School	\$19,740	\$29,618	\$31,200	\$30,053	52.2%	1.5%	-3.7%				
16200 Remediation Preventive Remediation	\$2,464	\$0	\$0	\$0	NA	NA	NA				
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$0	\$93,341	\$72,668	\$58,401	NA	-37.4%	-19.6%				
17500 Pay. to Other Gov. Units in State Special Ed. - Interlocal Agreements	\$206,039	\$327,566	\$391,908	\$366,361	77.8%	11.8%	-6.5%				
17600 Pay. to Other Gov. Units in State Joint Services and Supply - Other	\$0	\$0	\$18,653	\$0	NA	NA	NA				
22110 Instruction Imp. of Instruction - Service Area Direction	\$8,425	\$0	\$58,680	\$49,747	490.4%	NA	-15.2%				
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$3,000	\$505	\$4,000	\$0	NA	NA	NA				
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$9,143	\$23,365	\$0	\$0	NA	NA	NA				
22190 Instruction Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$21,145	\$442	NA	NA	-97.9%				
22210 Instruction Library/Media Services - Service Area Direction	\$52,026	\$81,441	\$61,589	\$68,063	30.8%	-16.4%	10.5%				
22220 Instruction Library/Media Services - School Library	\$6,836	\$7,032	\$4,472	\$3,952	-42.2%	-43.8%	-11.6%				
22230 Instruction Library/Media Services - Audiovisual	\$705	\$0	\$0	\$0	NA	NA	NA				
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$8,841	\$0	\$0	\$0	NA	NA	NA				
22360 Instruction Instruc. Related Tech. - Network Support	\$164,056	\$135,157	\$142,595	\$137,115	-16.4%	1.4%	-3.8%				
22370 Instruction Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$13,544	\$20,946	NA	NA	54.7%				
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$6,753	\$46,476	\$47,964	NA	610.2%	3.2%				
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$0	\$131,841	\$113,921	\$67,002	NA	-49.2%	-41.2%				
25560 Central Services Textbks. for Rent/Resale - Public Information Services	\$90,903	\$0	\$0	\$16,437	-81.9%	NA	NA				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$200,821	\$0	\$0	\$0	NA	NA	NA				
Student Academic Achievement Total					\$3,396,541	\$4,584,252	\$4,448,037	\$4,507,066	32.7%	-1.7%	1.3%
Student Instructional Support											
21220 Students Guidance Services - Counseling Services	\$32,568	\$91,254	\$130,491	\$89,679	175.4%	-1.7%	-31.3%				
21230 Students Guidance Services - Appraisal Services	\$4,857	\$4,997	\$0	\$0	NA	NA	NA				
21290 Students Guidance Services - Other Guidance Services	\$0	\$81	\$451	\$0	NA	NA	NA				
21340 Students Health Services - Nurse Services	\$27,681	\$50,441	\$59,850	\$59,207	113.9%	17.4%	-1.1%				
21390 Students Health Services - Other Health Services	\$1,311	\$0	\$0	\$0	NA	NA	NA				
24100 School Administration Office of The Principal	\$178,348	\$259,700	\$390,354	\$383,010	114.8%	47.5%	-1.9%				
24900 School Administration Other Support Services - School Admin.	\$81,299	\$150,463	\$145,322	\$143,075	76.0%	-4.9%	-1.5%				
Student Instructional Support Total					\$326,063	\$556,935	\$726,467	\$674,972	107.0%	21.2%	-7.1%
Overhead and Operational											
23110 General Administration Board of Education - Service Area Direction	\$11,222	\$59,863	\$53,856	\$45,151	302.3%	-24.6%	-16.2%				
23120 General Administration Board of Education - Service Area Assistants	\$32,853	\$52,703	\$27,545	\$0	NA	NA	NA				
23150 General Administration Board of Education - Legal Services	\$6,104	\$12,062	\$4,563	\$11,929	95.4%	-1.1%	161.5%				
23160 General Administration Board of Education - Promotion Expenses	\$1,242	\$1,735	\$2,169	\$1,120	-9.8%	-35.4%	-48.4%				
23190 General Administration Board of Education - Other Governing Body Services	\$730	\$1,130	\$831	\$951	30.3%	-15.9%	14.5%				
23210 General Administration Executive Administration - Office of The Superintendent	\$100,333	\$146,552	\$185,427	\$230,006	129.2%	56.9%	24.0%				

School Corporation Expenditures by Account
Biannual Financial Report Data
Barr-Reeve Com Schools Inc (1315)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
23230 General Administration Executive Administration - Staff Relations and Negotiations	\$0	\$0	\$987	\$0	NA	NA	NA				
23290 General Administration Executive Administration - Other Executive Admin. Services	\$20,213	\$18,399	\$18,096	\$19,235	-4.8%	4.5%	6.3%				
25192 Central Services Fiscal Services - Other - Petty Cash	\$300	\$0	\$0	\$0	NA	NA	NA				
25196 Central Services Fiscal Services - Other - Cash Change	\$0	\$100	\$0	\$0	NA	NA	NA				
25750 Central Services Personnel Services - Health Services	\$461	\$0	\$0	\$0	NA	NA	NA				
25840 Central Services Admin. Tech. Services - Systems Operations	\$0	\$10,139	\$0	\$0	NA	NA	NA				
25860 Central Services Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$39	\$0	\$0	NA	NA	NA				
25870 Central Services Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$785	\$0	\$0	NA	NA	NA				
25890 Central Services Other Technology Services	\$0	\$0	\$1,451	\$0	NA	NA	NA				
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$12,000	\$0	\$0	\$0	NA	NA	NA				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$329,021	\$484,667	\$543,591	\$591,388	79.7%	22.0%	8.8%				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$61,615	\$75,626	\$126,929	\$119,291	93.6%	57.7%	-6.0%				
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,060	\$0	\$0	\$0	NA	NA	NA				
26700 Oper. & Maint. of Plant Serv. Insurance	\$62,907	\$42,922	\$853,017	\$588,756	835.9%	1271.7%	-31.0%				
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$37,116	\$24,628	\$0	\$0	NA	NA	NA				
27010 Student Transportation Service Area Direction	\$30,979	\$49,174	\$47,515	\$56,325	81.8%	14.5%	18.5%				
27100 Student Transportation Vehicle Operation	\$13,769	\$19,599	\$24,652	\$29,854	116.8%	52.3%	21.1%				
27200 Student Transportation Monitoring Services	\$5,674	\$10,164	\$9,934	\$9,901	74.5%	-2.6%	-0.3%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$21,681	\$32,565	\$33,438	\$44,317	104.4%	36.1%	32.5%				
27400 Student Transportation Purchase of School Buses	\$54,231	\$0	\$0	\$0	NA	NA	NA				
27500 Student Transportation Insurance on Buses	\$6,428	\$498	\$4,737	\$5,107	-20.6%	925.5%	7.8%				
27700 Student Transportation Contracted Transportation Services	\$152,888	\$147,392	\$224,687	\$218,354	42.8%	48.1%	-2.8%				
27900 Student Transportation Other Student Transportation Services	\$38,280	\$48,389	\$55,962	\$42,863	12.0%	-11.4%	-23.4%				
27910 Student Transportation Bus Driver Training	\$185	\$24	\$0	\$0	NA	NA	NA				
31100 Food Services Operations Service Area Direction	\$0	\$950	\$310	\$0	NA	NA	NA				
31200 Food Services Operations Food Preparation and Dispensing	\$72,498	\$156,132	\$160,179	\$177,843	145.3%	13.9%	11.0%				
31300 Food Services Operations Food Delivery	\$91,776	\$149,066	\$164,693	\$162,596	77.2%	9.1%	-1.3%				
31400 Food Services Operations Food Purchases	\$0	\$34,216	\$0	\$0	NA	NA	NA				
31900 Food Services Operations Other Food Services	\$556	\$353	\$2,776	\$423	-23.9%	19.7%	-84.8%				
Overhead and Operational Total					\$1,166,125	\$1,579,872	\$2,547,343	\$2,355,409	102.0%	49.1%	-7.5%
Non Operational											
33100 Community Service Operations Direction of Community Services	\$1,800	\$15,143	\$0	\$0	NA	NA	NA				
33200 Category not Specified Community Recreation	\$9,729	\$16,943	\$21,457	\$27,945	187.2%	64.9%	30.2%				
33400 Category not Specified Athletic Coaches	\$75,475	\$102,551	\$115,954	\$113,000	49.7%	10.2%	-2.5%				
33990 Other Community Services Other	\$5,163	\$0	\$4,967	\$2,886	-44.1%	NA	-41.9%				
41000 Category not Specified Land Acquisition and Development	\$500	\$3,530	\$0	\$0	NA	NA	NA				
43000 Category not Specified Professional Services	\$8,270	\$16,034	\$14,872	\$27,899	237.4%	74.0%	87.6%				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$83,876	\$23,543	\$47,394	\$9,398	-88.8%	-60.1%	-80.2%				
45400 Building Acq., Const. and Impr. Sports Facilities	\$0	\$0	\$8,125	\$26,146	NA	NA	221.8%				
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$76,955	\$90,523	\$77,348	\$67,066	-12.9%	-25.9%	-13.3%				
46000 Category not Specified Purchase of Moveable Equipment	\$0	\$0	\$0	\$12,266	NA	NA	NA				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$130,900	\$61,346	\$80,504	\$55,927	-57.3%	-8.8%	-30.5%				
49000 Category not Specified Other Facilities Acq. and Construction	\$16,978	\$0	\$0	\$0	NA	NA	NA				
51100 Principal on Debt Bonds	\$559,445	\$415,000	\$410,000	\$330,000	-41.0%	-20.5%	-19.5%				
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$4,356	\$14,790	\$0	NA	NA	NA				
52100 Interest on Debt Bonds	\$0	\$174,056	\$81,302	\$65,772	NA	-62.2%	-19.1%				
54200 Advancements and Obligations Common School Fund - Principal	\$88,088	\$62,241	\$42,970	\$0	NA	NA	NA				
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$18,507	\$1,074	\$0	NA	NA	NA				
Non Operational Total					\$1,057,180	\$1,003,773	\$920,758	\$738,304	-30.2%	-26.4%	-19.8%
Prorated by Fund											

School Corporation Expenditures by Account
Biannual Financial Report Data
Barr-Reeve Com Schools Inc (1315)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26491 NA PERF - Academic Achievement	\$32,801	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$3,523	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$11,706	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$927	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$197,112	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$24,263	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$33,677	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$6,903	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$561,851	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$65,697	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$127,816	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$18,248	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$174,325	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$7,785	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$8,185	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$1,162	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,275,982	\$0	\$0	\$0	NA	NA	NA